

MURRAY CITY SCHOOL DISTRICT



2004-05 BUDGET

As adopted
June 9, 2004
With certified rate adjustments

MURRAY CITY SCHOOL DISTRICT
2003-04 BUDGET COMPARED TO 2004-05 BUDGET

	2003-04 BEGINNING BUDGET	2003-04 ADJUSTED BUDGET	2004-05 PROPOSED	BEGINNING BALANCE	TOTAL 2004-05 FUNDING
REVENUE AND OTHER FINANCING SOURCES					
MAINTENANCE AND OPERATION FUND	\$31,041,774	\$31,631,088	\$32,984,300	\$565,035	\$33,549,335
NON K-12 PROGRAM FUND	3,020,884	3,022,048	2,225,732	164,543	2,390,275
DEBT SERVICE	2,474,077	2,539,429	2,121,852	2,214,381	4,336,233
CAPITAL PROJECTS FUND	3,134,099	2,912,507	2,915,244	1,196,256	4,111,500
SCHOOL LUNCH FUND	1,668,000	1,790,465	1,793,465	93,897	1,887,362
JAMES CLOVE TRUST	13,250	13,200	13,200	-	13,200
TOTAL FUND SOURCES	\$41,352,084	\$41,908,737	\$42,053,793	\$4,234,112	\$46,287,905
EXPENDITURES AND OTHER USES					
INSTRUCTION	\$20,821,257	\$21,103,279	\$21,851,599		
STUDENT SUPPORT SERVICES	1,545,229	1,614,528	1,700,403		
INSTRUCTIONAL STAFF SUPPORT SERVICES	1,296,016	1,591,678	1,631,082		
DISTRICT GENERAL ADMINISTRATION	602,279	756,087	947,541		
SCHOOL ADMINISTRATION	2,128,783	2,252,933	2,244,645		
BUSINESS SUPPORT SERVICES	383,238	407,108	398,923		
OPERATION AND MAINTENANCE SERVICES	3,198,945	3,360,720	3,445,730		
TRANSPORTATION	552,247	586,888	621,720		
OTHER SUPPORT SERVICES	523,799	671,913	707,692		
TOTAL M&O	31,051,793	32,345,134	33,549,335		
NON K-12 PROGRAM FUND	3,089,670	3,082,807	2,390,275		
DEBT SERVICE	2,475,717	2,380,354	4,336,233		
CAPITAL PROJECTS	8,842,727	8,777,900	4,111,500		
SCHOOL LUNCH FUND	1,756,574	1,856,516	1,887,362		
JAMES CLOVE TRUST	13,250	13,250	13,200		
TOTAL EXPENDITURES AND FUND TRANSFERS	\$47,229,731	\$48,455,961	\$46,287,905		

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40 Murray 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES	-	8,969,849	-	9,253,288
1100 Property Taxes				
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents		72,500		97,500
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State		35,000		35,000
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments		260,260		311,190
1700 Student Activities				
1900 Other Revenues From Local Sources		17,370		17,370
1910 Rentals		23,000		23,000
1920 Contributions and Donations from Private Sources/Foundation		31,000		31,000
1940 Textbooks (Sales and Rentals)		41,000		41,000
1950 Other Revenues From Other School Districts		2,500		2,500
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous		291,750		56,750
TOTAL REVENUES FROM LOCAL SOURCES	-	9,744,229	-	9,868,598

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40 Murray 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12		13,125,394		13,361,917
3015 Necessary Existent Small Schools		-		
3020 Professional Staff		1,248,134		1,320,000
3025 Administrative Costs		103,200		104,748
Restricted Basic Programs				
3105 Special Education -- Add-On		1,139,555		1,101,227
3110 Special Education -- Self-Contained		356,769		395,000
3120 Extended Year Program -- Severely Disabled		12,565		9,413
3125 Special Education -- State Programs		44,809		42,000
3155 Applied Technology -- Add-On		888,832		848,765
3160 Applied Technology -- Set-Aside		22,424		23,281
3230 Class Size Reduction (State Funds)		818,996		850,000
TOTAL BASIC SCHOOL PROGRAM GENERATED	-	17,760,678	-	18,056,351
Other Minimum School Programs				
3211 Gifted and Talented		24,370		25,086
3212 Advanced Placement		21,012		23,623
3213 Concurrent Enrollment		118,995		118,995
3215 At-Risk -- Regular Program		60,000		60,000
3216 At-Risk -- Pregnancy Prevention				
3218 At-Risk -- Homeless and Minority		14,800		15,000
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3255 Quality Teaching Block Grant		761,487		760,000
3260 Local Discretionary Block Grant		302,670		311,513
3270 Interventions for Student Success Block Grant		201,726		200,986
3405 Social Security and Retirement		2,990,903		3,414,000
3415 Pupil Transportation		368,755		377,846
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program		156,990		127,973
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	-	22,782,386	-	23,491,373
Less Basic Local Levy		4,400,000		4,325,371
TOTAL STATE SUPPORT AMOUNT *	-	18,382,386	-	19,166,002
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)		403,721		258,940
3710 Driver Education (Behind-the-Wheel)		55,000		57,383
3800 Supplementals / Other Bills		60,037		196,337
3900 Revenues From Other State Agencies		90,000		25,000
TOTAL REVENUES FROM STATE SOURCES	-	18,991,144	-	19,703,662

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal		22,000		22,000
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)		886,343		1,039,331
4530 Applied Technology Education		80,000		110,000
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies		300,408		277,896
4800 No Child Left Behind (NCLB)		773,782		567,597
4810 Federal Forest Service (in Lieu of Tax)		700		700
TOTAL REVENUES FROM FEDERAL SOURCES	-	2,063,233	-	2,017,524
TOTAL REVENUES, 10 GENERAL FUND	-	30,798,606	-	31,589,784

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40 Murray 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers		12,604,006		13,338,462
132 Salaries - Substitute Teachers		167,046		172,057
161 Salaries - Teacher Aides and Paraprofessionals		829,018		788,803
100 Salaries - All Other				
Total Salaries (100)	-	13,600,070	-	14,299,322
200 Employee Benefits		5,594,601		5,878,151
300 Purchased Professional and Technical Services		13,775		168,775
400 Purchased Property Services		250,000		-
500 Other Purchased Services		101,719		89,458
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State		10,144		10,144
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	-	111,863	-	99,602
600 Supplies		851,117		781,033
641 Textbooks		418,658		368,658
Total Supplies (600)	-	1,269,775	-	1,149,691
700 Property (Instructional Equipment)		259,061		256,058
800 Other Objects		4,134		
810 Dues and Fees				
Total Other Objects (800)	-	4,134	-	-
TOTAL INSTRUCTION (1000)	-	21,103,279	-	21,851,599
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	-	26,447		26,447
142 Salaries - Guidance Personnel		816,482		868,379
143 Salaries - Health Services Personnel		29,729		32,910
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical		99,458		107,740
100 Salaries - All Other		58,221		63,143
Total Salaries (100)	-	1,030,337	-	1,098,619
200 Employee Benefits		398,467		437,676
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		99,063		83,647
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	99,063	-	83,647
600 Supplies		53,218		49,218
700 Property	-	24,383		23,383
800 Other Objects	-	5,560		4,360
810 Dues and Fees	-	3,500		3,500
Total Other Objects (800)	-	9,060	-	7,860
TOTAL STUDENTS (2100)	-	1,614,528	-	1,700,403

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40 Murray 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF			265,016		241,097
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave		184,000		206,400
145	Salaries - Media Personnel - Certificated		65,629		42,275
152	Salaries - Secretarial and Clerical		118,005		136,504
162	Salaries - Media Personnel - Noncertificated		111,991		270,664
100	Salaries - All Other	-	744,641	-	896,940
	Total Salaries (100)		254,910		328,982
200	Employee Benefits		84,121		80,171
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services		193,932		104,374
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State	-	193,932	-	104,374
	Total Other Purchased Services (500)		257,088		162,211
600	Supplies		48,056		48,056
644	Library Books		4,656		4,656
650	Periodicals				
660	Audio Visual Materials	-	309,800	-	214,923
	Total Supplies (600)		2,466		2,466
700	Property		1,808		1,808
800	Other Objects				
810	Dues and Fees	-	1,808	-	1,808
	Total Other Objects (800)				
	TOTAL INSTRUCTIONAL STAFF (2200)	-	1,591,678	-	1,629,664
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION			131,877		138,569
110	Salaries - District Board and Administration		135,849		164,164
115	Salaries - Supervisors and Directors		67,220		71,539
152	Salaries - Secretarial and Clerical		88,355		186,189
100	Salaries - All Other	-	423,301	-	560,461
	Total Salaries (100)		154,461		226,210
200	Employee Benefits				
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services		135,074		139,840
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State	-	135,074	-	139,840
	Total Other Purchased Services (500)		8,661		8,861
600	Supplies		835		835
700	Property				
800	Other Objects		33,755		11,334
810	Dues and Fees	-	33,755	-	11,334
	Total Other Objects (800)				
	TOTAL DISTRICT ADMINISTRATION (2300)	-	756,087	-	947,541

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40 Murray 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants		1,045,252		1,036,328
152	Salaries - Secretarial and Clerical		405,767		419,157
100	Salaries - All Other				
	Total Salaries (100)	-	1,451,019	-	1,455,485
200	Employee Benefits		746,164		730,364
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services		35,974		39,474
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	35,974	-	39,474
600	Supplies		2,948		2,000
700	Property				
800	Other Objects		5,503		5,657
810	Dues and Fees		11,325		11,665
	Total Other Objects (800)	-	16,828	-	17,322
TOTAL SCHOOL ADMINISTRATION (2400)		-	2,252,933	-	2,244,645
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries		207,404		211,748
200	Employee Benefits		122,261		109,116
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services		60,659		62,259
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	60,659	-	62,259
600	Supplies		16,425		15,425
700	Property				
800	Other Objects				
810	Dues and Fees	-	359	-	375
	Total Other Objects (800)	-	359	-	375
TOTAL CENTRAL (2500)		-	407,108	-	398,923
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance		1,211,433		1,278,111
100	Salaries - All Other		14,178		15,646
	Total Salaries (100)	-	1,225,611	-	1,293,757
200	Employee Benefits		711,266		711,924
300	Purchased Professional and Technical Services		5,000		5,000
400	Purchased Property Services				
500	Other Purchased Services		403,163		415,919
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	403,163	-	415,919
600	Supplies		1,015,552		1,019,002
700	Property				
800	Other Objects				
810	Dues and Fees		128		128
	Total Other Objects (800)	-	128	-	128
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		-	3,360,720	-	3,445,730

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40 Murray 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical		14,542		15,522
171	Salaries - Supervisors		32,769		34,950
172	Salaries - Bus Drivers		250,741		257,919
173	Salaries - Mechanics and Other Garage Employees		18,009		19,103
174	Salaries - Other (Trainers, etc.)		21,165		19,600
	Total Salaries (100)	-	337,226	-	347,094
210	Retirement		46,875		56,514
220	Social Security		26,248		26,248
240	Insurance (Health / Accident / Life)		62,159		59,828
270	Industrial Insurance		2,961		2,961
280	Unemployment Insurance				
	Total Benefits (200)	-	138,243	-	145,551
421	Water / Sewer				
440	Repairs and Maintenance		8,033		8,033
441	Garage Equipment Repairs				
452	Rental of Equipment and Vehicles				
490	Other Purchased Property Services		148		148
	Total Purchased Property Services (400)	-	8,181	-	8,181
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial		35,758		35,758
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance		1,246		1,246
522	Liability Insurance				
530	Communications (Telephone and Other)		1,800		1,800
580	Travel / Per Diem		611		611
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State	-		-	
	Total Other Purchased Services (500)	-	39,415	-	39,415
610	Office Supplies		6,600		6,600
624	Motor Fuel		23,396		41,052
625	Natural Gas		626		626
626	Electricity		1,800		1,800
681	Lubricants		262		262
682	Tires and Tubes		988		988
683	Repair Parts for Buses and Other Vehicles		19,710		19,710
684	Repair Parts for Garage Equipment				
689	Other Shop Supplies		10,223		10,223
	Total Supplies (600)	-	63,605	-	81,261
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
810	Dues and Fees		24		24
890	Miscellaneous Expenditures		194		194
891	Training				
	Total Other Objects (800)	-	218	-	218
TOTAL STUDENT TRANSPORTATION (2700)		-	586,888	-	621,720

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40 Murray 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2900 OTHER SUPPORT SERVICES				
100 Salaries		425,114		451,705
200 Employee Benefits		152,203.00		162,525.00
300 Purchased Professional and Technical Services		5,000.00		5,000.00
400 Purchased Property Services				
500 Other Purchased Services		61,582.00		60,642.00
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	61,582.00	-	60,642.00
600 Supplies		21,412.00		21,202.00
700 Property		5,000.00		5,000.00
800 Other Objects		1,243.00		1,243.00
810 Dues and Fees		359.00		375.00
Total Other Objects (800)	-	1,602.00	-	1,618.00
TOTAL OTHER SUPPORT (2900)	-	671,913.00	-	707,692.00
TOTAL SUPPORT SERVICES (2000)	-	11,241,855	-	11,696,318
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	-	32,345,134	-	33,547,917

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		1,082,482		1,393,098
5210 Transfers Out to Other Funds		(250,000)		
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	832,482	-	1,393,098

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40 Murray 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	-	9,744,229	-	9,868,598
3000 Total State	-	18,991,144	-	19,703,662
4000 Total Federal	-	2,063,233	-	2,017,524
TOTAL REVENUES	-	30,798,606	-	31,589,784
EXPENDITURES BY OBJECT				
100 Salaries	-	19,444,723	-	20,615,131
200 Employee Benefits	-	8,272,576	-	8,730,499
300 Purchased Professional and Technical Services	-	107,896	-	258,946
400 Purchased Property Services	-	258,181	-	8,181
500 Other Purchased Services	-	1,140,725	-	1,045,172
600 Supplies	-	2,761,396	-	2,561,583
700 Property	-	291,745	-	287,742
800 Other Objects	-	67,892	-	40,663
TOTAL EXPENDITURES	-	32,345,134	-	33,547,917
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	-	(1,546,528)	-	(1,958,133)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	832,482	-	1,393,098
NET CHANGE IN FUND BALANCE	-	(714,046)	-	(565,035)
FUND BALANCE - BEGINNING (From Prior Year)		1,279,081		565,035
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	-	565,035	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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40 Murray 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	413,986	-	449,072
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents		183,000		201,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments		575		575
1800 Community Services Activities				
1900 Other Revenues From Local Sources		97,438		148,800
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	-	694,999	-	799,447
3000 REVENUES FROM STATE SOURCES				
3115 Preschool		116,100		186,373
3209 Adult High School		105,037		92,388
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	221,137	-	278,761
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool		32,000		32,000
4580 Adult Education		17,000		17,000
4900 Other Revenues From Federal Sources		2,194,088		1,205,700
TOTAL REVENUES FROM FEDERAL SOURCES	-	2,243,088	-	1,254,700
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	-	3,159,224	-	2,332,908

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40 Murray 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	-	-	-	-
3300 COMMUNITY SERVICES				
100 Salaries		1,556,134		1,593,490
200 Employee Benefits		414,760		366,810
300 Purchased Professional and Technical Services		708,444		79,139
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		137,543		87,543
700 Property		182,200		162,200
800 Other Objects		61,704		61,704
810 Dues and Fees		21,622		39,389
Total Other Objects (800)	-	400	-	
		22,022	-	39,389
TOTAL COMMUNITY SERVICES (3300)	-	3,082,807	-	2,390,275
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	-	3,082,807	-	2,390,275

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds		(137,176)		(107,176)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(137,176)	-	(107,176)

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40 Murray				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	-	694,999	-	799,447
3000 Total State	-	221,137	-	278,761
4000 Total Federal	-	2,243,088	-	1,254,700
TOTAL REVENUES	-	3,159,224	-	2,332,908
EXPENDITURES BY OBJECT				
100 Salaries	-	1,556,134	-	1,593,490
200 Employee Benefits	-	414,760	-	366,810
300 Purchased Professional and Technical Services	-	708,444	-	79,139
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	137,543	-	87,543
600 Supplies	-	182,200	-	162,200
700 Property	-	61,704	-	61,704
800 Other Objects	-	22,022	-	39,389
TOTAL EXPENDITURES	-	3,082,807	-	2,390,275
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	-	76,417	-	(57,367)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(137,176)	-	(107,176)
NET CHANGE IN FUND BALANCE	-	(60,759)	-	(164,543)
FUND BALANCE - BEGINNING (From Prior Year)		225,302		164,543
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	164,543	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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40 Murray				
31 DEBT SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	2,523,728	-	2,111,852
1500 Earnings on Investments		15,701		10,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	-	2,539,429	-	2,121,852
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	-	2,539,429	-	2,121,852

EXPENDITURES

5000 DEBT SERVICE				
830 Interest		1,195,354		1,881,271
840 Redemption of Principal		1,185,000		2,450,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				4,962
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	0	2,380,354	0	4,336,233

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	-	2,539,429	-	2,121,852
3000 Total State	-	-	-	-
TOTAL REVENUES	-	2,539,429	-	2,121,852
EXPENDITURES BY OBJECT				
800 Other Objects	-	2,380,354	-	4,336,233
TOTAL EXPENDITURES	-	2,380,354	-	4,336,233
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	-	159,075	-	(2,214,381)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	159,075	-	(2,214,381)
FUND BALANCE - BEGINNING (From Prior Year)		2,055,306		2,214,381
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	2,214,381	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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40 Murray 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	0	3,874,989	0	4,143,357
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	3,874,989	0	4,143,357
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues		30,162		
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	30,162	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	0	3,905,151	0	4,143,357

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40 Murray 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

<u>.0002 TAX RATE PROGRAM</u>				
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES</u>				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		281,288		281,288
600 Supplies		76,284		76,284
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	357,572	0	357,572
<u>10% OF BASIC PROGRAM</u>				
<u>1000 INSTRUCTION (10% of Basic)</u>				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2100 SUPPORTING SERVICES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2200 SUPPORTING SERVICES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
<u>2700 STUDENT TRANSPORTATION (10% of Basic)</u>				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
<u>2900 OTHER SUPPORT SERVICES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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40 Murray 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (450)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	357,572	0	357,572
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services		25,064		25,064
400 Purchased Property Services				
460 Construction and Remodeling		7,234,833		2,596,341
Total Property (400)	0	7,234,833	0	2,596,341
500 Other Purchased Services		2,322		
600 Supplies - New Buildings		181,462		151,462
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	181,462	0	151,462
710 Land and Improvements		89,215		89,215
720 Buildings				
731 Machinery				
732 School Buses		87,125		92,125
733 Furniture and Fixtures		94,902		30,422
734 Technology Equipment		12,335		7,335
735 Non-Bus Vehicles		16,244		50,000
739 Other Equipment		676,826		689,514
Total Property (700)	0	976,647	0	958,611
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	0	8,420,328	0	3,731,478
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	0	8,777,900	0	4,089,050

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40 Murray 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds		(962,482)		(1,250,563)
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(962,482)	-	(1,250,563)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	-	3,874,989	-	4,143,357
3000 Total State	-	30,162	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	3,905,151	-	4,143,357
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	25,064	-	25,064
400 Purchased Property Services	-	7,516,121	-	2,877,629
500 Other Purchased Services	-	2,322	-	-
600 Supplies	-	257,746	-	227,746
700 Property	-	976,647	-	958,611
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	8,777,900	-	4,089,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	-	(4,872,749)	-	54,307
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(962,482)	-	(1,250,563)
NET CHANGE IN FUND BALANCE	-	(5,835,231)	-	(1,196,256)
FUND BALANCE - BEGINNING (From Prior Year)		7,031,487		1,196,256
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	1,196,256	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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40 Murray 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments		3,000		2,000
1610 Sales to Students		850,000		865,000
1620 Sales to Adults		25,000		25,000
1690 Other Revenues From Local Sources		15,000		14,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	893,000	0	906,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch		155,000		170,000
TOTAL REVENUES, STATE SOURCES	0	155,000	0	170,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement		125,000		110,000
4572 Lunch Reimbursement (Free and Reduced Meals)		370,000		400,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement		40,000		50,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities		250,000		200,000
TOTAL REVENUES, FEDERAL SOURCES	0	785,000	0	760,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	0	1,833,000	0	1,836,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries		621,681		643,440
200 Employee Benefits		195,910		202,938
300 Purchased Professional and Technical Services		3,000		
400 Purchased Property Services				
500 Other Purchased Services		42,412		42,912
600 Non-Food Supplies		81,861		81,861
630 Food		875,643		880,202
Total Supplies (600)	0	957,504	0	962,063
700 Property		36,009		36,009
780 Depreciation - Enterprise Funds				
Total Property (700)	0	36,009	0	36,009
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	0	1,856,516	0	1,887,362

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds		(42,535)		(42,535)
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(42,535)	-	(42,535)

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40 Murray 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	-	893,000	-	906,000
3000 Total State	-	155,000	-	170,000
4000 Total Federal	-	785,000	-	760,000
TOTAL REVENUES	-	1,833,000	-	1,836,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	621,681	-	643,440
200 Employee Benefits	-	195,910	-	202,938
300 Purchased Professional and Technical Services	-	3,000	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	42,412	-	42,912
600 Supplies	-	957,504	-	962,063
700 Property	-	36,009	-	36,009
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	-	1,856,516	-	1,887,362
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	(23,516)	-	(51,362)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(42,535)	-	(42,535)
NET CHANGE IN NET ASSETS / FUND BALANCE	-	(66,051)	-	(93,897)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		159,948		93,897
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	93,897	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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40 Murray SUMMARY - ALL FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
REVENUES BY SOURCE				
1000 Total Local	-	17,746,646	-	17,839,254
3000 Total State	-	19,397,443	-	20,152,423
4000 Total Federal	-	5,091,321	-	4,032,224
TOTAL REVENUES	-	42,235,410	-	42,023,901
EXPENDITURES BY OBJECT				
100 Salaries	-	21,622,538	-	22,852,061
200 Employee Benefits	-	8,883,246	-	9,300,247
300 Purchased Professional and Technical Services	-	844,404	-	363,149
400 Purchased Property Services	-	7,774,302	-	2,885,810
500 Other Purchased Services	-	1,323,002	-	1,175,627
600 Supplies	-	4,158,846	-	3,913,592
700 Property	-	1,366,105	-	1,344,066
800 Other Objects	-	2,470,268	-	4,416,285
TOTAL EXPENDITURES	-	48,442,711	-	46,250,837
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	-	(6,207,301)	-	(4,226,936)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	(309,711)	-	(7,176)
NET CHANGE IN FUND BALANCE	-	(6,517,012)	-	(4,234,112)
FUND BALANCE - BEGINNING (From Prior Year)	-	10,751,124	-	4,234,112
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	-	4,234,112	-	-
EOF				

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40 Murray

Detail Schedule of Property Tax

	2002-2003		2003-2004			2004-2005	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001807		.001825	3,858,730		.001754	3,749,552
Voted Leeway (53A-17a-133)			.001786	3,776,270		.001786	3,797,028
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)						.000121	257,245
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)			.000066	140,316		.000075	160,329
Tort Liability (63-30-27)			.000028	59,196		.000027	57,718
Vehicle Fees in Lieu of Tax (59-2-405) - Basic				900,000			1,036,866
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.				16,187			18,315
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.				6,829			6,593
Tax Sales and Redemptions & Other	xxx		xxx	212,321		xxx	169,642
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.001807	0	.003705	8,969,849	0	.003763	9,253,288
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)			.000172	361,753		.000186	395,477
Vehicle Fees in Lieu of Tax (59-2-405)				41,733			45,177
Tax Sales and Redemptions & Other	xxx		xxx	10,500		xxx	8,418
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	0	.000172	413,986	0	.000186	449,072
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)			.001036	2,226,178		.000875	1,859,812
Vehicle Fees in Lieu of Tax (59-2-405)				266,550			212,453
Tax Sales and Redemptions & Other	xxx		xxx	31,000		xxx	39,587
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.001036	2,523,728	0	.000875	2,111,852
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)			.001142	2,494,642		.001186	2,521,431
10% of Basic (53A-17a-145)			.000458	910,347		.000588	1,250,563
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)				380,000			290,596
Tax Sales and Redemptions & Other	xxx		xxx	90,000		xxx	80,767
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000000	0	.001600	3,874,989	0	.001774	4,143,357
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.001807	0	.006513	15,782,552	0	.006598	15,957,569